



August 30, 2021

Honorable Matt Hall, Chair
House Tax Policy Committee
N-997 House Office Building
Lansing, MI 48933

Greetings Rep. Hall and Members of the House Tax Policy Committee:

The American Association of University Women of Michigan **supports passage of HB 4270 and HB 5267** which would exempt feminine hygiene products from the Michigan sales and use taxes.

Feminine hygiene products are a basic necessity for a sanitary response to the basic bodily function of menstruation, something only women experience and cannot avoid. These products are a necessity and not a luxury. It is estimated to cost between \$7 and \$10 a month to buy these products. Over the 40 years that a woman menstruates, it adds up to a lifetime cost of between \$3,360 and \$4,800 to handle this basic bodily function. The average American woman will experience 450 periods in her lifetime according an article in the March 11, 2020 issue of *The Lancet*.

For poor women, the tax creates a dramatic burden. Many federal assistance programs such as **SNAP** (Supplemental Nutrition Assistance Program) and **WIC** (Women, Infants and Children) don't allow the use of an EBT card for products such as pads or tampons despite the products' classification as medical devices.

The IRS does not classify female products as medical devices, thus blocking women from buying them with pre-tax dollars in both flexible spending accounts and health savings accounts.

Taxing women's menstrual periods by imposing a sales or use tax is just not fair. To paraphrase an observation made by the late Justice Antonin G. Scalia, taxing yarmulkes while exempting other religious clothing amounts to an unconstitutional tax on Jews; taxing menstrual health products while excluding various other necessity-based products is an unconstitutional tax on women.

Over a dozen states specifically exempt these essential hygiene products from sales or use taxes. The United Kingdom abolished its 5 percent tampon tax starting January 2021 joining Kenya, Canada, India, Colombia, Australia, Germany and Rwanda in not taxing women's sanitary products. The AAUW of Michigan urges Michigan to join them.

Thank you for the opportunity to comment.

Sincerely,

Mary Pollock
Government Relations Coordinator